

SUBTITLE F. PROCEDURE AND ADMINISTRATION  
CHAPTER 61. INFORMATION AND RETURNS  
SUBCHAPTER A. RETURNS AND RECORDS  
PART III. INFORMATION RETURNS  
SUBPART A. INFORMATION CONCERNING PERSONS SUBJECT TO SPECIAL  
PROVISIONS

IRC Sec. 6033

Sec. 6033. Returns by exempt organizations.

(a) Organizations required to file.

(1) In general. Except as provided in paragraph (3), every organization exempt from taxation under section 501(a) [\[26 USCS § 501\(a\)\]](#) shall file an annual return, stating specifically the items of gross income, receipts, and disbursements, and such other information for the purpose of carrying out the internal revenue laws as the Secretary may by forms or regulations prescribe, and shall keep such records, render under oath such statements, make such other returns, and comply with such rules and regulations as the Secretary may from time to time prescribe; except that, in the discretion of the Secretary, any organization described in section 401(a) [\[26 USCS § 401\(a\)\]](#) may be relieved from stating in its return any information which is reported in returns filed by the employer which established such organization.

(2) Being a party to certain reportable transactions. Every tax-exempt entity described in section 4965(c) [\[26 USCS § 4965\(c\)\]](#) shall file (in such form and manner and at such time as determined by the Secretary) a disclosure of--

(A) such entity's being a party to any prohibited tax shelter transaction (as defined in section 4965(e) [\[26 USCS § 4965\(e\)\]](#)), and

(B) the identity of any other party to such transaction which is known by such tax-exempt entity.

(3) Exceptions from filing.

(A) Mandatory exceptions. Paragraph (1) shall not apply to--

(i) churches, their integrated auxiliaries, and conventions or associations of churches,

(ii) any organization (other than a private foundation, as defined in section 509(a) [\[26 USCS § 509\(a\)\]](#)) described in subparagraph (C), the gross receipts of which in each taxable year are normally not more than \$ 5,000, or

(iii) the exclusively religious activities of any religious order.

(B) Discretionary exceptions. The Secretary may relieve any organization required under paragraph (1) to file an information return from filing such a return where he determines that such filing is not necessary to the efficient administration of the internal revenue laws.

(C) Certain organizations. The organizations referred to in subparagraph (A)(ii) are--

(i) a religious organization described in section 501(c)(3) [\[26 USCS § 501\(c\)\(3\)\]](#);

(ii) an educational organization described in section 170(b)(1)(A)(ii) [\[26 USCS § 170\(b\)\(1\)\(A\)\(ii\)\]](#);

(iii) a charitable organization, or an organization for the prevention of cruelty to children or animals, described in section 501(c)(3) [\[26 USCS § 501\(c\)\(3\)\]](#), if such

organization is supported, in whole or in part, by funds contributed by the United States or any State or political subdivision thereof, or is primarily supported by contributions of the general public;

(iv) an organization described in section 501(c)(3) [[26 USCS § 501\(c\)\(3\)](#)], if such organization is operated, supervised, or controlled by or in connection with a religious organization described in clause (i);

(v) an organization described in section 501(c)(8) [[26 USCS § 501\(c\)\(8\)](#)]; and

(vi) an organization described in section 501(c)(1) [[26 USCS § 501\(c\)\(1\)](#)], if such organization is a corporation wholly owned by the United States or any agency or instrumentality thereof, or a wholly-owned subsidiary of such a corporation.